

CITY OF WEST CHESTER, IOWA

HSB 328 & SSB 1227

Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$7.63506	\$24,952	\$0	\$24,952	
2026-27	\$4.71758	\$25,451	\$1,595	\$27,046	8.4%
2027-28	\$4.88099	\$27,587	\$1,650	\$29,237	8.1%
2028-29	\$4.77811	\$29,821	\$1,615	\$31,436	7.5%
2029-30	\$4.92995	\$32,065	\$1,666	\$33,731	7.3%
2030-31	\$4.81851	\$34,406	\$1,629	\$36,035	6.8%
2031-32	\$4.96475	\$36,755	\$1,678	\$38,433	6.7%
2032-33	\$4.85049	\$39,202	\$1,639	\$40,841	6.3%
2033-34	\$4.99203	\$41,658	\$1,687	\$43,346	6.1%
2034-35	\$4.87562	\$44,213	\$1,648	\$45,860	5.8%
2035-36	\$5.01316	\$46,778	\$1,694	\$48,472	5.7%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$7,228,427	\$3,268,113	\$0	\$3,268,113
2026-27	\$6,270,224	\$5,732,986	\$0	\$5,732,986
2027-28	\$6,527,113	\$5,989,875	\$0	\$5,989,875
2028-29	\$7,116,459	\$6,579,221	\$0	\$6,579,221
2029-30	\$7,379,347	\$6,842,109	\$0	\$6,842,109
2030-31	\$8,015,598	\$7,478,360	\$0	\$7,478,360
2031-32	\$8,278,487	\$7,741,249	\$0	\$7,741,249
2032-33	\$8,957,308	\$8,420,070	\$0	\$8,420,070
2033-34	\$9,220,197	\$8,682,959	\$0	\$8,682,959
2034-35	\$9,943,321	\$9,406,083	\$0	\$9,406,083
2035-36	\$10,206,210	\$9,668,972	\$0	\$9,668,972

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	82.78%	-3.12%	79.66%	18.00%	0.00%	2.34%
2026-27	114.34%	-37.69%	76.65%	19.79%	0.00%	1.33%
2027-28	115.08%	-37.41%	77.67%	18.95%	0.00%	1.28%
2028-29	114.10%	-35.17%	78.92%	18.11%	0.00%	1.16%
2029-30	114.65%	-34.91%	79.74%	17.41%	0.00%	1.12%
2030-31	113.61%	-32.85%	80.76%	16.73%	0.00%	1.02%
2031-32	114.12%	-32.70%	81.42%	16.16%	0.00%	0.99%
2032-33	113.13%	-30.88%	82.25%	15.60%	0.00%	0.91%
2033-34	113.60%	-30.81%	82.79%	15.13%	0.00%	0.88%
2034-35	112.65%	-29.18%	83.47%	14.66%	0.00%	0.81%
2035-36	113.09%	-29.16%	83.92%	14.27%	0.00%	0.79%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:
1) Ag Land and Ag Building values are excluded, and
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WEST CHESTER, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$3,268,113	\$7.63506	\$24,952
2026-27	\$5,732,986	\$4.71758	\$27,046
2027-28	\$5,989,875	\$4.88099	\$29,237
2028-29	\$6,579,221	\$4.77811	\$31,436
2029-30	\$6,842,109	\$4.92995	\$33,731
2030-31	\$7,478,360	\$4.81851	\$36,035
2031-32	\$7,741,249	\$4.96475	\$38,433
2032-33	\$8,420,070	\$4.85049	\$40,841
2033-34	\$8,682,959	\$4.99203	\$43,346
2034-35	\$9,406,083	\$4.87562	\$45,860
2035-36	\$9,668,972	\$5.01316	\$48,472

CITY OF WEST CHESTER, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$3,268,113	\$7.63506	\$24,952
2026-27	\$3,479,198	\$7.41268	\$25,790
2027-28	\$3,690,615	\$7.19677	\$26,561
2028-29	\$3,963,751	\$7.19677	\$28,526
2029-30	\$4,186,699	\$7.19677	\$30,131
2030-31	\$4,477,129	\$7.19677	\$32,221
2031-32	\$4,712,205	\$7.19677	\$33,913
2032-33	\$5,020,862	\$7.19677	\$36,134
2033-34	\$5,268,720	\$7.19677	\$37,918
2034-35	\$5,596,596	\$7.19677	\$40,277
2035-36	\$5,857,897	\$7.19677	\$42,158

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$2,253,788	(\$2.69510)	\$1,256
2027-28	\$2,299,260	(\$2.31578)	\$2,676
2028-29	\$2,615,469	(\$2.41866)	\$2,910
2029-30	\$2,655,410	(\$2.26682)	\$3,601
2030-31	\$3,001,231	(\$2.37826)	\$3,814
2031-32	\$3,029,044	(\$2.23202)	\$4,521
2032-33	\$3,399,208	(\$2.34628)	\$4,707
2033-34	\$3,414,239	(\$2.20474)	\$5,428
2034-35	\$3,809,488	(\$2.32115)	\$5,583
2035-36	\$3,811,075	(\$2.18361)	\$6,314

CITY OF WEST CHESTER, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$181	\$297	\$50,000	\$51,515	\$181	\$248	\$50,000	\$58,947	\$164	\$43	\$140	\$43	\$181	\$284
\$100,000	\$123,480	\$362	\$595	\$100,000	\$103,030	\$362	\$496	\$100,000	\$117,894	\$345	\$327	\$321	\$327	\$362	\$568
\$150,000	\$185,220	\$543	\$892	\$150,000	\$154,545	\$543	\$745	\$150,000	\$176,842	\$526	\$611	\$502	\$611	\$543	\$852
\$200,000	\$246,960	\$887	\$1,190	\$200,000	\$206,060	\$887	\$993	\$200,000	\$235,789	\$707	\$895	\$683	\$895	\$724	\$1,136
\$250,000	\$308,700	\$1,230	\$1,487	\$250,000	\$257,575	\$1,230	\$1,241	\$250,000	\$294,736	\$888	\$1,179	\$864	\$1,179	\$905	\$1,420
\$300,000	\$370,440	\$1,574	\$1,785	\$300,000	\$309,090	\$1,574	\$1,489	\$300,000	\$353,683	\$1,069	\$1,463	\$1,045	\$1,463	\$1,086	\$1,704
\$400,000	\$493,920	\$2,261	\$2,380	\$400,000	\$412,120	\$2,261	\$1,986	\$400,000	\$471,578	\$1,431	\$2,031	\$1,407	\$2,031	\$1,449	\$2,272
\$500,000	\$617,400	\$2,948	\$2,975	\$500,000	\$515,151	\$2,948	\$2,482	\$500,000	\$589,472	\$1,793	\$2,599	\$1,770	\$2,599	\$1,811	\$2,840
\$600,000	\$740,880	\$3,635	\$3,570	\$600,000	\$618,181	\$3,635	\$2,979	\$600,000	\$707,366	\$2,155	\$3,168	\$2,132	\$3,168	\$2,173	\$3,408
\$700,000	\$864,360	\$4,323	\$4,165	\$700,000	\$721,211	\$4,323	\$3,475	\$700,000	\$825,261	\$2,517	\$3,736	\$2,494	\$3,736	\$2,535	\$3,977
\$800,000	\$987,840	\$5,010	\$4,760	\$800,000	\$824,241	\$5,010	\$3,972	\$800,000	\$943,155	\$2,880	\$4,304	\$2,856	\$4,304	\$2,897	\$4,545
\$900,000	\$1,111,320	\$5,697	\$5,355	\$900,000	\$927,271	\$5,697	\$4,468	\$900,000	\$1,061,050	\$3,242	\$4,872	\$3,218	\$4,872	\$3,259	\$5,113
\$1,000,000	\$1,234,800	\$6,384	\$5,950	\$1,000,000	\$1,030,301	\$6,384	\$4,965	\$1,000,000	\$1,178,944	\$3,604	\$5,440	\$3,580	\$5,440	\$3,621	\$5,681
\$2,000,000	\$2,469,600	\$13,256	\$11,900	\$2,000,000	\$2,060,602	\$13,256	\$9,929	\$2,000,000	\$2,357,888	\$7,225	\$11,121	\$7,202	\$11,121	\$7,243	\$11,362
\$3,000,000	\$3,704,400	\$20,127	\$17,850	\$3,000,000	\$3,090,903	\$20,127	\$14,894	\$3,000,000	\$3,536,832	\$10,847	\$16,801	\$10,823	\$16,801	\$10,864	\$17,042
\$4,000,000	\$4,939,200	\$26,999	\$23,800	\$4,000,000	\$4,121,204	\$26,999	\$19,858	\$4,000,000	\$4,715,776	\$14,468	\$22,482	\$14,445	\$22,482	\$14,486	\$22,723
\$5,000,000	\$6,174,000	\$33,870	\$29,749	\$5,000,000	\$5,151,505	\$33,870	\$24,823	\$5,000,000	\$5,894,720	\$18,090	\$28,163	\$18,066	\$28,163	\$18,107	\$28,404
\$6,000,000	\$7,408,800	\$40,742	\$35,699	\$6,000,000	\$6,181,806	\$40,742	\$29,787	\$6,000,000	\$7,073,664	\$21,711	\$33,844	\$21,687	\$33,844	\$21,729	\$34,085
\$7,000,000	\$8,643,600	\$47,613	\$41,649	\$7,000,000	\$7,212,107	\$47,613	\$34,752	\$7,000,000	\$8,252,608	\$25,332	\$39,524	\$25,309	\$39,524	\$25,350	\$39,765
\$8,000,000	\$9,878,400	\$54,485	\$47,599	\$8,000,000	\$8,242,408	\$54,485	\$39,716	\$8,000,000	\$9,431,552	\$28,954	\$45,205	\$28,930	\$45,205	\$28,971	\$45,446
\$9,000,000	\$11,113,200	\$61,356	\$53,549	\$9,000,000	\$9,272,709	\$61,356	\$44,681	\$9,000,000	\$10,610,496	\$32,575	\$50,886	\$32,552	\$50,886	\$32,593	\$51,127
\$10,000,000	\$12,348,000	\$68,228	\$59,499	\$10,000,000	\$10,303,010	\$68,228	\$49,645	\$10,000,000	\$11,789,440	\$36,197	\$56,567	\$36,173	\$56,567	\$36,214	\$56,808
\$15,000,000	\$18,522,000	\$102,586	\$89,248	\$15,000,000	\$15,454,515	\$102,586	\$74,468	\$15,000,000	\$17,684,160	\$54,304	\$84,970	\$54,280	\$84,970	\$54,321	\$85,211
\$20,000,000	\$24,696,000	\$136,944	\$118,998	\$20,000,000	\$20,606,020	\$136,944	\$99,290	\$20,000,000	\$23,578,880	\$72,411	\$113,374	\$72,388	\$113,374	\$72,429	\$113,615
\$25,000,000	\$30,870,000	\$171,301	\$148,747	\$25,000,000	\$25,757,525	\$171,301	\$124,113	\$25,000,000	\$29,473,600	\$90,518	\$141,778	\$90,495	\$141,778	\$90,536	\$142,019
\$30,000,000	\$37,044,000	\$205,659	\$178,497	\$30,000,000	\$30,909,030	\$205,659	\$148,935	\$30,000,000	\$35,368,320	\$108,625	\$170,182	\$108,602	\$170,182	\$108,643	\$170,423
\$35,000,000	\$43,218,000	\$240,017	\$208,246	\$35,000,000	\$36,060,535	\$240,017	\$173,758	\$35,000,000	\$41,263,040	\$126,732	\$198,585	\$126,709	\$198,585	\$126,750	\$198,826
\$40,000,000	\$49,392,000	\$274,375	\$237,996	\$40,000,000	\$41,212,040	\$274,375	\$198,581	\$40,000,000	\$47,157,760	\$144,840	\$226,989	\$144,816	\$226,989	\$144,857	\$227,230
\$45,000,000	\$55,566,000	\$308,732	\$267,745	\$45,000,000	\$46,363,545	\$308,732	\$223,403	\$45,000,000	\$53,052,480	\$162,947	\$255,393	\$162,923	\$255,393	\$162,964	\$255,634
\$50,000,000	\$61,740,000	\$343,090	\$297,495	\$50,000,000	\$51,515,050	\$343,090	\$248,226	\$50,000,000	\$58,947,200	\$181,054	\$283,797	\$181,030	\$283,797	\$181,072	\$284,038

CITY OF WEST CHESTER, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$116	64.30%	\$67	37.09%	(\$120)	(73.63%)	(\$97)	(69.20%)	\$103	56.86%
\$100,000	\$233	64.30%	\$134	37.09%	(\$17)	(5.06%)	\$6	1.90%	\$206	56.86%
\$150,000	\$349	64.30%	\$201	37.09%	\$86	16.27%	\$109	21.72%	\$309	56.86%
\$200,000	\$303	34.19%	\$106	11.97%	\$189	26.67%	\$212	31.04%	\$412	56.86%
\$250,000	\$257	20.90%	\$11	0.87%	\$291	32.83%	\$315	36.45%	\$515	56.86%
\$300,000	\$211	13.41%	(\$85)	(5.37%)	\$394	36.90%	\$418	39.99%	\$618	56.86%
\$400,000	\$119	5.26%	(\$275)	(12.18%)	\$600	41.95%	\$624	44.33%	\$824	56.86%
\$500,000	\$27	0.91%	(\$466)	(15.81%)	\$806	44.97%	\$830	46.89%	\$1,030	56.86%
\$600,000	(\$65)	(1.80%)	(\$657)	(18.06%)	\$1,012	46.96%	\$1,036	48.59%	\$1,236	56.86%
\$700,000	(\$158)	(3.65%)	(\$847)	(19.60%)	\$1,218	48.39%	\$1,242	49.79%	\$1,442	56.86%
\$800,000	(\$250)	(4.99%)	(\$1,038)	(20.72%)	\$1,424	49.46%	\$1,448	50.69%	\$1,647	56.86%
\$900,000	(\$342)	(6.00%)	(\$1,229)	(21.57%)	\$1,630	50.28%	\$1,654	51.38%	\$1,853	56.86%
\$1,000,000	(\$434)	(6.80%)	(\$1,420)	(22.24%)	\$1,836	50.94%	\$1,860	51.94%	\$2,059	56.86%
\$2,000,000	(\$1,356)	(10.23%)	(\$3,327)	(25.10%)	\$3,895	53.91%	\$3,919	54.41%	\$4,119	56.86%
\$3,000,000	(\$2,277)	(11.32%)	(\$5,234)	(26.00%)	\$5,955	54.90%	\$5,978	55.23%	\$6,178	56.86%
\$4,000,000	(\$3,199)	(11.85%)	(\$7,141)	(26.45%)	\$8,014	55.39%	\$8,037	55.64%	\$8,237	56.86%
\$5,000,000	(\$4,121)	(12.17%)	(\$9,048)	(26.71%)	\$10,073	55.69%	\$10,097	55.89%	\$10,297	56.86%
\$6,000,000	(\$5,042)	(12.38%)	(\$10,955)	(26.89%)	\$12,133	55.88%	\$12,156	56.05%	\$12,356	56.86%
\$7,000,000	(\$5,964)	(12.53%)	(\$12,862)	(27.01%)	\$14,192	56.02%	\$14,215	56.17%	\$14,415	56.86%
\$8,000,000	(\$6,886)	(12.64%)	(\$14,769)	(27.11%)	\$16,251	56.13%	\$16,275	56.26%	\$16,475	56.86%
\$9,000,000	(\$7,807)	(12.72%)	(\$16,676)	(27.18%)	\$18,311	56.21%	\$18,334	56.32%	\$18,534	56.86%
\$10,000,000	(\$8,729)	(12.79%)	(\$18,583)	(27.24%)	\$20,370	56.28%	\$20,393	56.38%	\$20,593	56.86%
\$15,000,000	(\$13,337)	(13.00%)	(\$28,118)	(27.41%)	\$30,666	56.47%	\$30,690	56.54%	\$30,890	56.86%
\$20,000,000	(\$17,946)	(13.10%)	(\$37,653)	(27.50%)	\$40,963	56.57%	\$40,987	56.62%	\$41,186	56.86%
\$25,000,000	(\$22,554)	(13.17%)	(\$47,188)	(27.55%)	\$51,260	56.63%	\$51,283	56.67%	\$51,483	56.86%
\$30,000,000	(\$27,162)	(13.21%)	(\$56,724)	(27.58%)	\$61,556	56.67%	\$61,580	56.70%	\$61,780	56.86%
\$35,000,000	(\$31,770)	(13.24%)	(\$66,259)	(27.61%)	\$71,853	56.70%	\$71,876	56.73%	\$72,076	56.86%
\$40,000,000	(\$36,379)	(13.26%)	(\$75,794)	(27.62%)	\$82,150	56.72%	\$82,173	56.74%	\$82,373	56.86%
\$45,000,000	(\$40,987)	(13.28%)	(\$85,329)	(27.64%)	\$92,446	56.73%	\$92,470	56.76%	\$92,670	56.86%
\$50,000,000	(\$45,595)	(13.29%)	(\$94,864)	(27.65%)	\$102,743	56.75%	\$102,766	56.77%	\$102,966	56.86%